

VIRGINIA LAND CONSERVATION FOUNDATION
Land Preservation Tax Credits – Conservation Value Review Criteria
Adopted November 21, 2006 and amended August 7, 2008
November 21, 2008 Discussion Draft

As of January 1, 2007, the Department of Conservation and Recreation (DCR) became responsible for conducting reviews of the conservation value of applications requesting \$1 million or more in state Land Preservation Tax Credits (LPC). This responsibility was given to DCR by the Governor and the Virginia General Assembly pursuant to the 2006 amendments to the Virginia Land Conservation Incentives Act of 1999 (Virginia Code § 58.1-512).

This document sets out the Land Preservation Tax Credit Criteria (criteria) adopted by the Virginia Land Conservation Foundation (VLCF) in November of 2006 and amended in August of 2008, pursuant to Virginia Code § 58.1-512(D)(3), that the Director of the Department of Conservation and Recreation (DCR) will use to verify to the Department of Taxation in advance of Taxation issuing a LPC, the conservation value of donated land or conservation easements or other less-than-fee interests in land that result in tax credit applications that claim \$1 million or more in credits from a donation equal to or greater than \$2.5 million. Any land transaction claiming less than the \$1 million tax credit does not require a DCR review.

Donors whose applications for tax credits are verified for conservation value by DCR should be aware that they remain responsible for full compliance with applicable federal and state requirements. Donations certified as compliant with the DCR criteria will remain subject to later audit by the Virginia Department of Taxation ~~for items not covered by the criteria (notably, but not limited to, valuation standards)~~. In addition, donors claiming federal tax incentives will remain subject to audit by the Internal Revenue Service.

Donations of land in fee simple

To qualify for a tax credit, any donation of a fee simple interest in real property to a public or private conservation agency (including a bargain sale) that involves a tax credit application for \$1 million or more must be documented with adequate information demonstrating that the agency's ownership of the land provides conservation value to the Commonwealth in accordance with the requirements of Va. Code § 58.1-512.

The deed of transfer must ensure that subsequent conveyances of the fee interest in the property shall protect the conservation values of the property in perpetuity.

Donations of less-than-fee interests in land

To qualify for a tax credit under Virginia Code § 58.1-512, any donation of a less-than-fee interest in real property (known more commonly as a "conservation easement") that involves a tax credit application for \$1 million or more must meet the conservation values criteria set out in Sections A, B, and C below:

- Conservation purpose (The primary purpose(s) for which the conservation easement is being donated);
- Public benefit; and
- General water quality and forest management.

53 A. **Conservation Purpose:** The donated land or conservation easement must be conveyed for
54 at least one of the following eight Conservation Purposes, pursuant to Virginia Code § 58.1-
55 512(A) and Internal Revenue Regulations § 1.170A-14. The applicant can select as many
56 Conservation Purposes as apply they wish to have evaluated, but is only required to have
57 one verifiable Conservation Purpose to meet the DCR review. Each category within this
58 section includes “safe harbors” that are characteristics of the land or use of the land that will
59 automatically meet the conservation purpose for that category.

60
61 Donations of land or conservation easements expressly given for one or more conservation
62 purposes outlined in this section of the Criteria (as listed below in A.1 through A.8) that are
63 accepted or approved by the Virginia Outdoors Foundation, the Department of Historic
64 Resources, the Department of Forestry, the Department of Conservation and Recreation, or
65 the Department of Game and Inland Fisheries will be presumed to meet the conservation
66 purpose contained in this section.

67
68 Easements must protect the conservation purpose indicated in perpetuity. Lands indicated
69 to have a conservation purpose of either agricultural or forestal use are not required to
70 remain in agricultural or forestal production, however the easement must ensure that
71 agricultural or forestal use remains a viable option in perpetuity.

72
73 1. Agricultural Use. A land area of five contiguous acres or more devoted to production for
74 sale of plants or animals under standards prescribed by the Commissioner of Agriculture
75 and Consumer Services, or land devoted to a soil conservation program under an
76 agreement with an agency of the federal government.¹

77
78 a. The following lands will meet the safe harbors for conservation purpose for the
79 agricultural use category.

80
81 (1) Land that a county, city or town has designated as real estate devoted to
82 agricultural or horticultural use for purposes of use value assessment and
83 taxation pursuant to Virginia Code § 58.1-3230.

84
85 (2) Land that is part of an agricultural or agricultural and forestal district pursuant to
86 Virginia Code § 15.2-4300 or § 15.2-4400.

87
88 (3) Land that the governing body of any county, city or town, with the cooperation of
89 the United States Department of Agriculture, has designated as important
90 farmland within its jurisdiction pursuant to Virginia Code § 3.1-18.5(B).

91
92 b. Other lands will meet the conservation purpose for this category, if the taxpayer
93 demonstrates the conservation value of the land for agricultural uses by, for
94 example, demonstrating significant income derived from agricultural activities
95 conducted on property as set forth on Schedule F of the taxpayer’s federal income
96 tax return.

97
98 2. Forestal Use. Land used for tree growth and maintained as a forest area.

99

1 2 Virginia Administrative Code (VAC) 5-20

100 a. For the purposes of this category, "Land used for tree growth" means an area of
101 at least 20 contiguous acres from which livestock has been excluded and that meets
102 one of the following conditions:²
103

104 (1) The land contains existing, well distributed, and commercially valuable trees.
105 Land used for tree growth that has been recently harvested of merchantable
106 timber, is regenerating into a new forest, and has not been developed for non-
107 forest use will qualify.
108

109 (2) The land has trees but is not capable of growing a commercial timber crop
110 because of inaccessibility or adverse site conditions such as steep outcrops of
111 rock, shallow soil on steep mountainsides, excessive steepness, heavily eroded
112 areas, coastal beach sand, tidal marsh and other site or environmental
113 conditions.
114

115 b. The following lands, if used for tree growth, will meet the safe harbors for
116 conservation purpose for the forestal use category.
117

118 (1) Land that contains 20 acres or more and that a county, city or town has
119 designated as real estate devoted to forestal use for purposes of use value
120 assessment and taxation pursuant to Virginia Code § 58.1-3230.
121

122 (2) Land that is part of a forestal or agricultural and forestal district pursuant to
123 Virginia Code § 15.2-4301 or §15.2-4401.
124

125 (3) Land that contains 20 acres or more of forest area that is adjacent to lands
126 owned or managed by the United States Forest Service or the Virginia
127 Department of Forestry.
128

129 (4) Land that contains less than 20 acres of forest area, provided that the land has
130 greater than 50% canopy coverage and has been certified by the State Forester
131 in consultation with the local city or county arborist, if such a position exists within
132 the locality, as important to the establishment and preservation of urban forests,
133 pursuant to Va. Code § 10.1-1105.
134

135 c. Other lands will meet the conservation purpose for this category, if the applicant
136 demonstrates the conservation-value of the land for forestal use.
137

138 3. Natural Habitat and Biological Diversity. Land that contains significant natural habitats
139 and/or ecosystems that support native plant and animal species and protect a relatively
140 natural habitat of fish, wildlife, plants, or similar ecosystems, including natural areas and
141 natural heritage resources as defined below.
142

143 a. For the purposes of this category, the following definitions apply.
144

145 (1) Natural area – any area of land, water, or a combination thereof, that retains or
146 has reestablished its natural character, though it need not be completely natural
147 and undisturbed; or which is important in preserving rare or vanishing flora,
148 fauna, native ecological systems, geological, natural historical, scenic or similar

² 4VAC10-20

features of scientific or educational value benefiting the citizens of the Commonwealth.³

(2) Natural heritage resource – The habitat of rare, threatened, or endangered plant and animal species, rare or state significant natural communities or geologic sites (including karst), and similar features of scientific interest, as identified by the Department of Conservation and Recreation's Virginia Natural Heritage Program.⁴

(3) Significant natural habitat– Areas that represent high quality examples of a terrestrial community or aquatic community; caves, or areas which are included in, adjacent to, or which contribute to the ecological viability of a local, regional, state, or national park, nature preserve, wildlife refuge, wilderness area or other similar conservation area.⁵

b. The following lands will meet the safe harbors for conservation purpose for the natural habitat and biological diversity conservation category.

(1) Lands identified in writing by the Department of Conservation and Recreation's Virginia Natural Heritage Program as either containing or necessary to protect natural heritage resources.

(2) Lands identified in writing by the Department of Game and Inland Fisheries as significant wildlife habitat, the protection of which would further implementation of the Comprehensive Wildlife Conservation Strategy (also known as Virginia's Wildlife Action Plan).

(3) Undeveloped lands located within or adjacent to local, regional, state or federal lands managed primarily for their natural habitat and biological diversity.

c. Other lands will meet the conservation purpose for this category, if the applicant demonstrates the conservation value of the land for natural habitat and biological diversity.

4. Historic Preservation. Land that contains historic landmarks, including buildings, structures, objects, sites, and landscapes, that constitute historic, archaeological, and cultural resources of significance as determined by the Virginia Department of Historic Resources. Visual or other access by the general public on a periodic basis is required to qualify under this category.⁶

a. The following properties will meet the safe harbors for conservation purpose for the historic preservation category.

(1) Properties individually listed in the Virginia Landmarks Register or the National Register of Historic Places.

³ Virginia Code § 10.1-209

⁴ Virginia Code §10.1-209

⁵ ~~26 Code of Federal Regulations (CFR) §1.170A-14(d)(3)~~

⁶ 26 CFR §1.170A-14(d)(5)

- 195 (2) Properties that have been determined by the Virginia Department of Historic
196 Resources to be eligible for listing in the Virginia Landmarks Register and/or
197 recommended for listing in the National Register of Historic Places.
198
- 199 (3) Properties that are contributing resources within historic districts that are listed in
200 the Virginia Landmarks Register and/or National Register of Historic Places.
201
- 202 (4) Any battlefield that meets the above standards and/or is listed by the Civil War
203 Sites Advisory Commission Report of 1993, as amended.
204
- 205 b. Other properties may will meet the conservation purpose for historic preservation if
206 the applicant demonstrates the conservation value of the resource for historic
207 preservation and provides documentation from the Virginia Department of Historic
208 Resources to support such a claim.
209
- 210 5. Natural-Resource Based Outdoor Recreation or Education. Lands primarily devoted to
211 and available used for natural-resource based outdoor recreation by, or education of, the
212 general public. Access for substantial and regular use by the general public is required
213 to qualify under this category.⁷
214
- 215 a. For the purposes of this category, land primarily devoted to and available used for
216 natural-resource based outdoor recreation or education means parks, trails,
217 greenways or similar recreational areas, open for public use, except any use
218 operated primarily as a business with intent for profit.⁸ Examples include a water
219 area for the use of the public for boating or fishing, or a nature or hiking trail for the
220 use of the public.⁹
221
- 222 b. Lands will meet the conservation purpose for this category if the applicant
223 demonstrates the conservation value of the land for natural-resource based outdoor
224 recreation or education, such as lands identified in the Virginia Outdoors Plan.
225
- 226 c. The following lands will not meet the conservation purpose for natural-resource
227 based outdoor recreation or education:
228
- 229 (1) Lands where development (for example, buildings, roads, or parking lots) covers
230 more than 15% of the site land protected by the conservation easement (paved
231 trails and boardwalks are excluded from this calculation).
232
- 233 (2) Lands used for commercial recreational or amusement places, such as athletic
234 fields or stadiums, driving ranges, golf courses, private beaches or pools,
235 marinas, motor speedways, drag strips, or amusement parks.
236
- 237 (3) Private membership clubs, including golf or country clubs, private beaches or
238 pools, or lands available for use only for residents of an associated development
239 or subdivision (that is, not the general public).¹⁰
240

⁷ 26 CFR §1.170A-14(d)(2)

⁸ 4VAC5-20-20(A)

⁹ 26 CFR §1.170A-14(d)(2)

¹⁰ 4VAC5-20-20(A)

241 6. Watershed Preservation. Substantially undeveloped land that, by virtue of its size or by
242 virtue of its location adjacent to rivers, streams, or other waterways, serves to protect
243 water quality and/or quantity, hydrological integrity, riparian and/or aquatic habitat, or
244 public drinking-water supplies. Examples, defined below, include floodplains, wetlands,
245 vegetated buffers, sinking streams, and groundwater recharge areas.

246
247 a. For the purposes of this category, the following definitions apply.

248
249 (1) Floodplains – Lands that are used for the passage or containment of waters,
250 including the floodplains or valleys/side slopes of streams that are or may be
251 subject to periodic or occasional overflow, such as floodplains identified by
252 engineering surveys by the U.S. Corps of Engineers, the Federal Emergency
253 Management Agency, or others. Floodplains also include coastal lowlands, such
254 as bays, estuaries or ocean shores, subject to inundation by storms or high
255 tides.¹¹

256
257 (2) Wetlands – Lands with characteristic hydric soils that are inundated or saturated
258 by surface or ground water at a frequency or duration sufficient to support, and
259 that under normal conditions does support, a prevalence of vegetation typically
260 adapted for life in saturated soil conditions.¹²

261
262 (3) Vegetated buffers – An area of land along a river, stream, wetland, or other
263 waterway where natural vegetation is maintained and degradation by livestock is
264 prevented.

265
266 (4) Groundwater recharge areas – Lands that, by virtue of a combination of
267 topography, soils, and underlying geology are important to the recharge of local
268 or regional groundwater supply and have been identified as such by local, state,
269 or federal agencies.

270
271 (5) Sinking streams – Perennial or intermittent streams that sink into the underlying
272 karst features.

273
274 b. The following lands will meet the safe harbors for conservation purpose for the
275 watershed preservation category.

276
277 (1) Lands containing significant wetland acreage mapped on the U.S. Fish and
278 Wildlife Service's National Wetland Inventory or other wetlands with delineations
279 approved by the U.S. Army Corps of Engineers and/or the Virginia Department of
280 Environmental Quality.

281
282 (2) Lands containing vegetated buffers of at least 100 feet in width with substantial
283 frontage on a all perennial streams or rivers, wetlands, lakes, or tidal waters.

284
285 (3) Lands adjacent to reservoirs used for public drinking water supplies with a
286 vegetated buffer of at least 100 feet in width.

287
288 (4) or Lands within 1,000 feet of a public drinking water well.

289

¹¹ 4VAC5-20-20(C)

¹² Virginia Code § 58.1-3666

c. Other lands will meet the conservation purpose for this category if the applicant demonstrates the ~~conservation~~ value of the land for watershed preservation. For example, lands identified by a local, state, or federal agency as important groundwater recharge areas, sinkholes receiving channelized surface flow, sinking streams and springs, each with vegetated buffers of at least 35 feet, or lands located within an identified Special Flood Hazard Area mapped by the Federal Emergency Management Agency¹³ may meet the conservation purpose for this category.

d. ~~Wetlands created, restored, or protected for the purposes of providing compensation pursuant to a regulatory requirement will not meet the conservation purpose for the watershed preservation category.~~

The following lands will not meet the conservation purpose for watershed preservation:

(1) Wetlands created, restored, or protected for the purposes of providing compensation pursuant to a regulatory requirement;

(2) Properties where livestock is allowed to graze within the buffer pursuant to C.1.b.(4).

7. Preservation of Scenic Open Space. Lands that contain views, vistas, or characteristics that provide scenic enjoyment to the general public or that contribute to, and are compatible with, the scenic character or enjoyment by the general public of the surrounding landscape. Visual access to or across the property from public lands or publicly accessible water bodies or lands, including roads or trails, is required to qualify under this category.

a. The following lands will meet the safe harbors for conservation purpose for the scenic preservation category.

(1) Lands ~~adjacent to or~~ visible from a State Scenic Highway, pursuant to Virginia Code § 33.1-64, or a Virginia Byway, pursuant to Virginia Code § 33.1-63.

(2) Lands ~~adjacent to or~~ visible from a federally designated Wild and Scenic River or American Heritage River in or adjacent to Virginia, or a State Scenic River pursuant to Virginia Code § 10.1-400.

(3) Lands ~~adjacent to, or~~ visible from public parks or public hiking, biking, or riding trails.

(4) Lands officially designated as scenic by a local, state or federal agency, provided that in each case the designating agency supplies a specific description of the lands or area so designated or recommended.¹⁴

b. Other lands will meet the criteria for this category if the applicant demonstrates the ~~conservation~~ value of the land for preservation of scenic open space. For example, lands ~~adjacent to or~~ visible from public lands, publicly accessible water bodies, public roads, or permanently protected lands provided that there is visual access for the public may meet the conservation purpose for this category. Where there is no visual access to the property ~~is not available~~, physical access may be used to

¹³ 12 CFR § 339.2

¹⁴ 4VAC5-20-20(F)(3)

demonstrate the ~~conservation~~ value of the land for preservation of scenic open space.

8. Conservation and Open Space Lands Designated by Federal, State, or Local Governments. Lands that contain features, resources, values, or other attributes that a federal, state, or local government has officially designated as important to protect from inappropriate development so as to help shape the character, direction and timing of development in the area.

- a. To qualify under this category, a federal, state, or local government must have adopted, by statute, regulation, in an official public ordinance, or in a comprehensive or other officially designated plan, one of the following as worthy of protection:

(1) the specific property in question;

(2) a specific land area that contains the property in question;

(3) a designated class of land with specific, identified conservation value, defined by use, location, and attributes; or

(4) land that is used as a public garden such as a shared green space for the use of the entire community for raising flowers, vegetables, fruit, or other produce.

- b. A general statement of conservation goals may support verification of this conservation purpose, but is not sufficient on its own to qualify under this category.¹⁵

B. Public Benefit

1. The terms of every deed of conservation easement submitted for DCR review must contain terms and restrictions that protect the conservation purpose(s) of the land in perpetuity.
2. The terms of every deed of conservation easement submitted for DCR review must prohibit intentional destruction or significant alteration of the conservation values of the protected property other than for general maintenance or restoration, or for activities deemed necessary for safety considerations.
3. The terms of every deed of conservation easement submitted for DCR review must ensure that the conservation value of the property will not be adversely affected by future ~~sub~~division or development of the property. To ensure the protection of conservation value, the easement must include the following provisions:
 - a. limitations on the number of permitted subdivisions on of the property (limitations above an average of 1 division per 100 acres must be justified in the application package);
 - b. limitations on the amount of permitted new buildings and structures, either by placing a limit on the number of new buildings or structures and placing individual limits on the size of those buildings or structures, or by placing a limit on the collective footprint of all buildings and structures; or by some combination of those approaches

¹⁵ 26 CFR §1.170A-14(d)(4)

limitations above 1% imperviousness (excluding roads) or more than two residential dwellings per parcel must be justified in the application package];

- c. restrictions on the location of permitted new buildings and structures, either through the use of building envelopes, no-build zones, or through required review and approval by the easement holder of the location of new buildings and structures prior to construction;
- d. restrictions on the location of permitted new roads or access ways, either through use of pre-approved routes, no-road zones, or through required review and approval by the easement holder of new roads or access ways prior to construction ~~([however, paved residential driveways under 300 feet in length or graveled or pervious-surface roads or access ways may be constructed and maintained without review and approval, provided that such roads or access ways are (1) to serve permitted buildings or structures, (2) for public safety needs, or (3) for permitted uses such as farming or forestry may be constructed and maintained]; and~~
- e. limitations on alterations, demolition, ~~or and~~ ground-disturbing activity that may impact historic, cultural, or natural heritage resources; and
- f. limitations on utilities placement to ensure that such placement does not have significant impacts on the conservation purpose. For example, limitations may require that (a) the utilities be placed underground to the greatest extent practicable, and (b) the land be restored to a natural condition to allow for continuation of the conservation purpose. Utilities that serve permitted structures on the subject property are allowed. Utilities that serve structures on adjacent lands require the grantee's review and written determination that the construction and maintenance of such utilities will not impair the conservation values of the property.

4. NOTE: Donated property must not have been dedicated as open space in, or as part of, a residential or commercial subdivision or development, or dedicated as open space for the purpose of fulfilling density requirements to obtain approvals for zoning, subdivision, site plan, or building permits. (When noted, DCR will refer this matter to the Department of Taxation.)

C. General Water Quality and Forest Management

For tax-credit applications submitted to DCR, the deed of conservation easement must ensure the protection of water quality and forest resources through the inclusion of the following terms and restrictions, where applicable.

1. Rivers, Streams, Wetlands, Springs, or Shorelines:

Maintaining proper vegetated buffers is important for water quality protection. Scientific evidence indicates the wider the buffer, the greater the value for nutrient reduction and sediment removal, as well as for wildlife diversity and habitat. Donors are encouraged to work with the easement holders to maximize the water-quality benefits provided by the donated property. A mixture of trees, shrubs, and grasses has been shown to be most effective at protecting water quality, but the criteria do not require the buffer to include all three.

If the property contains or includes wetlands or frontage on a perennial stream or river (as depicted by a solid blue line on the USGS 7.5' topographic map), sinking streams (as defined above in section A.6.a.(5)), ~~lakes~~, tidal waters, ~~or lakes~~, ponds, or other waterbodies with perennial outflow, the following minimum protections for those resources apply.

- a. Conservation easement terms must require a vegetated buffer (as defined above in section A.6.a.(3)) that is at least 35 feet wide; (NOTE: Beyond the requirements of this criteria and the associated protections set out in the deed, unless a wider buffer is may be required by as a result of local, state, or federal law or regulations.) A vegetated buffer is required for a pond or lake only if the pond or lake has a perennial stream flowing from it.
- b. To qualify as a buffer under these criteria, the deed of conservation easement must:
 - (1) prohibit within the buffer construction of new buildings, ~~or structures, and roads,~~ and other impervious surfaces (however, existing buildings or structures, reconstruction of documented historic buildings and structures on historic properties, and, where it does not compromise the conservation value, certain water-dependent structures such as docks are permissible, as are existing roads, ~~limited stream crossings limited in size and number for livestock or pedestrian or vehicular traffic, and limited access points limited in size and number~~); (NOTE: Natural Resources Conservation Service design standards are recommended for stream crossings; see <FTP://FTP-FC.SC.EGOV.USDA.GOV/NHQ/PRACTICE-STANDARDS/STANDARDS/578.PDF>;
 - (2) restrict within the buffer dumping and other soil disturbance, including plowing (however, tree planting, streambank restoration, forest management in accordance with Virginia's Forestry Best Management Practices for Water Quality Guide, archaeological investigations, and restoration, reconstruction, and maintenance of documented historic landscapes on historic properties are permissible);
 - (3) require a buffer of vegetative cover that includes, but is not limited to, forest, shrubs, or warm-season grasses. Lawns or grazed pastures shall not constitute vegetative cover for the purposes of this provision. However, the buffer area may be mowed up to three times in one calendar year. Historic landscapes involving mowed lawns or pastures as verified by the Department of Historic Resources may be restored or reconstructed and maintained. In addition, control of non-native vegetation or removal of diseased trees within the buffer is permissible. Additionally, lawns not exceeding 50 feet of frontage along a waterbody, associated with the primary residence, and which exist on the date of easement within the buffer area, may be maintained provided the site is not subject to severe erosion and the buffer reduction is offset by a substantial increase in buffer width in areas near the site.
 - (4) ~~restrict regular~~ prohibit livestock grazing within the buffer (however, limited designated points for crossing are permissible in accordance with a written conservation plan that addresses buffer protection pursuant to C2). Methods for excluding livestock by fencing must be effective; however, they do not need to conform to NRCS standards. If fencing is utilized, it shall be established within a

491 period of no more than two years from the date of the recordation of the
492 conservation easement and thereafter maintained.
493

- 494 2. Land Used for Agricultural Production: If the property contains lands in agricultural use
495 as defined above in section A.1, then the deed of conservation easement shall require
496 ~~implementation of that~~ a written conservation plan be developed or in place that
497 stipulates the use of best management practices, for water quality protection (such as
498 proper nutrient management, utilization of cover crops, and stabilization of highly
499 erodible lands). This plan shall be developed in consultation with the local Soil and
500 Water Conservation District or the Natural Resources Conservation Service
501 representative and shall be periodically updated and implemented by the landowner as
502 long as at least five acres of the property remains ~~the lands remain~~ in agricultural
503 production. [More information on conservation plans may be found at the Natural
504 Resources Conservation Service's website <http://www.nrcs.usda.gov/> including a
505 brochure at <http://www.ri.nrcs.usda.gov/conservation.html>, and contact information for
506 the Soil and Water Conservation Districts is available on DCR's website at
507 http://www.dcr.virginia.gov/soil_&_water/swcds.shtml.]
508
- 509 3. Management Plans for Forestlands: If the property contains 20 acres or more of forest
510 lands, as defined above in section A.2.a, then the deed of conservation easement shall
511 require that the landowner has a current written forest management plan or Virginia
512 Forest Stewardship Plan in place prior to the commencement of timber harvesting or
513 other significant forest management activities. The deed of conservation easement shall
514 require the forest management plan to include a provision that all forest management
515 and harvesting activities be developed by, or in consultation with, the Virginia
516 Department of Forestry, or be consistent with Virginia's Forestry Best Management
517 Practices for Water Quality Guide.
518